

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

February 26, 2025

Regular Board Meeting

Minutes

OFFICIAL RECORDS OF THE MINUTES MARKED THIS DATE ARE ON
FILE IN THE TAX ASSESSORS' OFFICE
AND ENCOMPASS THE FULL MINUTES OF THIS MEETING

The regular meeting of the Macon-Bibb County Board of Tax Assessors was held in the Board Room of the Tax Assessors Office on February 26, 2025, at 2:00 p.m.

Board Members Present: George Thomas, Chairman; Jim Davis, Vice Chairman, Yvonne Holmes, Jonathan Alderman and Leigh Ann Junod, Assessors

Board Members Absent: None.

Board Attorney: Lauren Schultz; James, Bates, Brannan, & Groover

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential; Anna Stanfield, Board Secretary

Administrative Personnel Absent: None.

Staff: None

Media: None

Observers: None

Call to Order by the Chairman: The Chairman called the regular meeting of the Macon-Bibb County Board of Tax Assessors to order at 2:00 p.m.

PUBLIC COMMENTS

Ms. Schultz gave an update on a HB581 presentation that was given to the Board of Commissioners. Mr. Thomas was in attendance of this presentation and commended Ms. Schultz for a very thorough and educational presentation. Mr. Davis also commended Ms. Schultz on being part of the Leadership Board for Leadership Macon.

APPROVAL OF MINUTES

Approval of minutes for the meeting of February 12, 2025.

Mr. Thomas presented this item.

Ms. Junod made the motion to approve the meeting minutes.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Ms. Junod, Mr. Alderman, Mr. Davis, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2024 Appeal Update – Ms. Crutchfield gave an update on the 2024 appeals. They are 90% complete. These are expected to be complete through Hearing Officer or BOE in March.
2. Ms. Crutchfield and Mr. Claborn attended a meeting about Timesheets hosted by Macon-Bibb County HR. Ms. Stanfield attended a meeting about New World and completing requisitions held by Macon-Bibb County Finance and Procurement Departments.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are currently working in neighborhoods for 2025 and new construction. There are currently two days of BOE scheduled for March. Residential has received 12 Real Property returns to date. Ms. Bishop is reviewing the sales ratio study to ensure that the median, COD and PRD are at acceptable levels. The FM and LM clipped ratio is currently .3837 with a COD of .0893 and a PRD of 1.006. Ms. Bishop has adjusted 40 neighborhoods through neighborhood factor adjustments. This does not include any that may have been adjusted through a change in the land pricing.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. Currently, Hearing Office appeals are being heard. They have begun working on sales qualifications for the Commercial sales ratio study as well as possible market adjustments. Income and Expense letters have been mailed, and some have already started to be received back to the office. There are several Superior Court settlement conferences to schedule and hold in the near future.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They have received 301 Personal Property Returns to date. There are several errors on the Consent Agenda that will be signed today.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 26, 2025

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve the Consent Agenda.

Ms. Junod seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, Ms. Junod, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

None.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 110 Homestead Exemptions for 2.12.25 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Mr. Davis made the motion to approve the Homestead Exemptions.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, Ms. Holmes, and Ms. Junod

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

EDUCATION

Ms. Junod and 3 appraisal staff members will be attending continuing education class in March in Milledgeville.

SCHEDULING OF MEETINGS

The next meetings are scheduled for March 12th & 26th, April 9th & 23rd at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made the motion to adjourn the meeting at 2: 38 p.m.

Mr. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, Ms. Holmes and Ms. Junod

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Anna Stanfield
Board Secretary